**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**

**SPECIAL CIVIL APPLICATION No.19003 of 2005**

**For Approval and Signature:**
**HONOURABLE MR.JUSTICE D.A.MEHTA Sd/-**

**HONOURABLE MS.JUSTICE H.N.DEVANI Sd/-**

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| 1 | Whether Reporters of Local Papers may be allowed to see the judgment ? |
| 2 | To be referred to the Reporter or not ? |
| 3 | Whether their Lordships wish to see the fair copy of the judgment ? |
| 4 | Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ? |
| 5 | Whether it is to be circulated to the civil judge ? |

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**ANOOP JAGDISH MARFATIA - Petitioner(s)**
**Versus**
**ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE-3(1)**

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**Appearance :**
MR JP SHAH for Petitioner(s) : 1,MR MANISH J SHAH for Petitioner(s) : 1,
MR BB NAIK for Respondent(s) : 1,

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**CORAM : HONOURABLE MR.JUSTICE D.A.MEHTA**
**and**
**HONOURABLE MS.JUSTICE H.N.DEVANI**

**Date : 14/12/2005**
**ORAL JUDGMENT**
**(Per : HONOURABLE MR.JUSTICE D.A.MEHTA)**

1. It is an accepted position between the parties that the facts and contentions are identical to

those stated in case of Saurabh Ushakant Marfatia Vs. Assistant Commissioner of Income-tax, Special Civil Application No.18999 of 2005, which has been decided today by a judgment of even date.

2. Hence, for the reasons recorded in the judgment rendered today in case of Saurabh Ushakant Marfatia Vs. Assistant Commissioner of Income-tax, Special Civil Application No.18999 of 2005, dated 14th December, 2005, the impugned notice dated 23rd March, 2004 (Annexure-C hereto) is hereby quashed and set aside. Rule made absolute. The petition stands allowed accordingly. There shall be no order as to costs.

**Sd/-**
[ D.A. MEHTA, J ]

**Sd/-**
[ H.N. DEVANI, J ]

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*Bhavesh**